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LANCASTER COUNTY CLERK

RAYMOND RURAL FIRE DISTRICT

RAYMOND, NEBRASKA

2020 – 2021 BUDGET



Raymond Rural Fire District Board
Raymond Rural Fire District
Raymond, Nebraska

Management is responsible for the accompanying historical financial statements of the Raymond Rural Fire District, which comprise financial information in the form of the 2020-2021 State of Nebraska General Budget Form, included in the accompanying prescribed form, for the years ended June 30, 2020 and 2019, in accordance with the Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical financial statements included in the accompanying prescribed form.

The historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management is also responsible for the accompanying forecasts of the Raymond Rural Fire District, which comprise forecasted information in the form of the 2020-2021 State of Nebraska General Budget Form in accordance with the Nebraska Auditor of Public Accounts for the year ending June 30, 2021, including the summary of significant assumptions in accordance with the guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the forecasts nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecasts included in the accompanying prescribed form.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and the differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The forecasts included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

BMG Certified Public Accountants, LLP

A handwritten signature in blue ink that reads "BMG". The letters are stylized and connected.

Lincoln, Nebraska
August 19, 2020

**2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM**

Raymond Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period July 1, 2020, through June 30, 2021

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	448,289.84	Property Taxes for Non-Bond Purposes
\$	132,191.49	Principal and Interest on Bonds
\$	580,481.33	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2020

610,000.00	Principal
39,993.25	Interest
\$ 649,993.25	Total Bonded Indebtedness

427,170,529

Total General Fund Certified Valuation (All Counties)

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeffner@nebraska.gov

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes **MUST** be Attached)

☐

YES

☒

NO

If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?

☐

YES

☒

NO

If YES, Please attach Interlocal Agreement Report.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?

☐

YES

☒

NO

If YES, Please attach Trade Name Report.

Submission Information

Budget Due by 9-20-2020

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Raymond Rural Fire District in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Beginning Net Cash Balance	\$ 371,613.26	\$ 744,457.28	\$ 996,763.03
3	Investments	\$ 181,810.22	\$ 97,139.00	\$ 98,161.71
4	County Treasurer's Balance	\$ 5,864.05	\$ 6,223.74	\$ 13,180.64
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 559,287.53	\$ 847,820.02	\$ 1,108,105.38
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 521,775.17	\$ 545,521.42	\$ 569,099.34
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 1,486.78	\$ 1,373.93	\$ 1,373.93
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 13,300.16	\$ 14,702.45	\$ 14,702.45
11	State Receipts: Property Tax Credit	\$ 16,514.34	\$ 21,677.54	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ 203.23	\$ 543.24	\$ 543.24
14	Local Receipts: Other	\$ 61,150.78	\$ 52,666.37	\$ 52,666.37
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 1,173,717.99	\$ 1,484,304.97	\$ 1,746,490.71
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 178,069.45	\$ 221,215.16	\$ 276,518.95
20	Capital Improvements (Real Property/Improvements)	\$ 15,085.77	\$ 25,892.68	\$ 530,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 615,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 132,742.75	\$ 129,091.75	\$ 128,691.75
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 325,897.97	\$ 376,199.59	\$ 1,550,210.70
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 847,820.02	\$ 1,108,105.38	\$ 196,280.01
31	Cash Reserve Percentage			48%
PROPERTY TAX RECAP		Tax from Line 6		\$ 569,099.34
		County Treasurer's Commission at 2% of Line 6		\$ 11,381.99
		Total Property Tax Requirement		\$ 580,481.33

Raymond Rural Fire District in Lancaster County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 204,000.00
Sinking Fund	\$ 244,289.84
Bond Fund	\$ 132,191.49
_____ Fund	
Total Tax Request	** \$ 580,481.33

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____
Amount: _____

Reason: _____

Transfer From: _____ Transfer To: _____
Amount: _____

Reason: _____

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	427,170,529
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.047756
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	204,000.00

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____
Total Special Reserve Funds	-
Total Cash Reserve	\$ 196,280.01
Remaining Cash Reserve	\$ 196,280.01
Remaining Cash Reserve %	48%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Raymond Rural Fire District
ADDRESS	4210 W Raymond Road
CITY & ZIP CODE	Raymond, NE 68428
TELEPHONE	402-796-3552
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Tim Greiner	Don Petri	Todd Blome
TITLE /FIRM NAME	Chairperson	Treasurer	BMG Certified Public Accountants, LLP
TELEPHONE	402-783-3251	402-783-3251	402-483-7781
EMAIL ADDRESS			tblome@bmgcpas.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- ☐ Board Chairperson
- ☐ Clerk / Treasurer / Superintendent / Other
- ☒ Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Raymond Rural Fire District in Lancaster County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	580,481.33
Motor Vehicle Pro-Rate	(2)	\$	1,373.93
In-Lieu of Tax Payments	(3)	\$	543.24
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2019-2020 Lid Exceptions, Line (10))		\$	170,000.00 (5)
LESS: Amount Spent During 2019-2020		\$	25,892.68 (6)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	144,107.32
Nameplate Capacity Tax	(8a)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	726,505.82
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Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$	190,000.00	(10)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)			
Agrees to Line (7).	\$	-	(11)
Allowable Capital Improvements	(12)	\$	190,000.00
Bonded Indebtedness	(13)	\$	129,599.50
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	-
Public Safety Communication Project - Statute 86-416 (Fire Districts Only)	(16)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		

TOTAL LID EXCEPTIONS (B)	(21)	\$	319,599.50
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TOTAL RESTRICTED FUNDS

For Lid Computation (To Line 9 of the Lid Computation Form)

To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21

\$ 406,906.32

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Raymond Rural Fire District

in
Lancaster County

LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2019-2020 Restricted Funds Authority = Line (8) from last year's Lid Computation Form 401,983.51
Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) %
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) -
Option 2 - (C)

Calculated 2019-2020 Restricted Funds Authority (Line (A) Plus Line (C)) = -
Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 %
(2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - %
(3)

$\frac{2,640,400.00}{2020 \text{ Growth per Assessor}} \div \frac{430,631,599.00}{2019 \text{ Valuation}} = \frac{0.61}{\text{Multiply times 100 To get \%}}$

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** 1.00 %
(4)

$\frac{54}{\text{\# of Board Members voting "Yes" for Increase}} \div \frac{54}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 14,069.42
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 416,052.93
(8)

Less: Restricted Funds from Lid Supporting Schedule 406,906.32
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 9,146.61
(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Raymond Rural Fire District in Lancaster County
2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted	
Building Improvements	\$	190,000.00

Total - Must agree to Line 10 on Lid Support Page 4

\$	190,000.00
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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Raymond Rural Fire District
IN
Lancaster County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15th day of September 2020, at 6:30 o'clock P.M. at Fire Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Don Petri

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 325,897.97
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 376,199.59
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 1,550,210.70
2020-2021 Necessary Cash Reserve	\$ 196,280.01
2020-2021 Total Resources Available	\$ 1,746,490.71
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 580,481.33
Unused Budget Authority Created For Next Year	\$ 9,146.61

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 448,289.84
Personal and Real Property Tax Required for Bonds	\$ 132,191.49

Cut Off Here Before Sending To Printer

See accompanying summary of significant forecast assumptions and accountant's report.

**Raymond Rural Fire District
Summary of Significant Forecast Assumptions
For the Year Ending June 30, 2021**

This financial forecast presents, to the best of management's knowledge and belief, the District's expected summarized financial information for the forecast period. Accordingly, the forecast reflects management's judgment as of August 19, 2020, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring municipalities to file an annual budget with their respective county and the State Auditor's Office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2021

Forecasted results for the year ending June 30, 2021 were based upon the results of operations for the year ended June 30, 2020. Following is a summary of how specific revenues and expenses were forecasted.

Revenues:

Property Taxes – The combined general and sinking fund property tax levy was set at .104944 on the certified valuation of \$427,170,529. The bond fund tax request of \$132,191.49 has been set to cover the debt principal and interest due during the year.

All other revenue amounts are forecast to be the same as the prior year.

Expenses:

Operating Expenses – The operating expenses for the general fund have been forecast by the board of directors and the sinking fund expenses have been forecast to increase 25%.

Debt Service – Principal and interest payments on long-term debt were estimated based upon the amortization schedules of the outstanding debt.

Capital Outlay/Capital Improvements – The District is considering several possible capital expenditures. They estimate these expenditures to total approximately \$1,145,000.

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

Tax Year 2020

{certification required on or before August 20th, of each year}

TO: RAYMOND FIRE DISTRICT
ATTN: TODD BLOME
211 S 84 ST, STE 100
LINCOLN, NE 68510

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
RAYMOND FIRE DISTRICT	Fire District - 06	2,640,400	427,170,529

*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Robert M. Ogden, Lancaster Assessor/ Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. ☐13-509 and ☐13-518.


(signature of county assessor)

08/13/2020
(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different county, _____

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Raymond Rural Fire District IN Lancaster County, Nebraska

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Don Petri Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 325,897.97
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 376,199.59
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2020-2021 Necessary Cash Reserve	\$ 186,280.01
2020-2021 Total Resources Available	\$ 1,746,490.71
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 580,481.33
Unused Budget Authority Created For Next Year	\$ 9,146.61

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 448,289.84
Personal and Real Property Tax Required for Bonds	\$ 132,191.49

#933704 11 Sept 8

The Annual Meeting for the Raymond Rural Fire District was held Sept. 15, 2020

Board Members present Tim Greiner, Randy Bohaty, Del King, Don Petri

The meeting was called to order by president Tim Greiner at 6:30 pm. At this time Tim turned the meeting over to Todd Blome from BMG certified public accountants. Todd went over the fire districts 2021 budget. Motion by Randy Bohaty to accept the annual budget 2nd by Del King. Motion carried

Motion by Del King to increase restricted funds by an additional 1 % 2nd by Randy Bohaty Motion Carried

Motion by Del King to approve an audit waiver request 2nd by Randy Bohaty Motion Carried

After budget approval moved into election of 3 board members

Position # 1 Beth Hagermeyer nominated Jeremy Krouse. 2nd by Logan Richards. Don Petri nominated Randy Bohaty. 2nd by Del King. Vote was Jeremy 6, Randy 7

Position # 2 Pam Cuttlers nominated Ruth Cuantry. 2nd by Jeremy Krouse. Don Petri nominated Del King. 2nd by Randy Bohaty. Vote was tied 7 to 7. President Tim Greiner broke the tie and picked Del King

President Tim Greiner turned the meeting over to vice-president Randy Bohaty

Position # 3 Del King nominated Tim Greiner. 2nd by Don Petri. No other nominations. Motion by Del King to close nominations and keep Tim Greiner on the board.

At this time Randy turned the meeting back over to Tim.

With no more business for the Raymond Rural Fire District, the Annual meeting was adjourned at 7:00 pm.

Don Petri
Secretary/Treasurer
Raymond Rural Fire District